Having disclosed the invention what is claimed for Letters Patent is:

- 1. An employee accounting device comprising:
 - a) an automatic teller machine;
- b) a time recording device coupled to the automatic teller machine;
- c) a computer network processor for interfacing the automatic teller machine with an employer's time-keeping and payroll accounts, a banking institution, an employer's account and an employee's account.
- 2. The employee accounting device according to claim 1, wherein an employee's bank records and employment accounting records are accessible through the computer network processor.
- 3. The employee accounting device according to claim 1, wherein the computer network processor can be accessed by a magnetic identification card having a unique personal identifier.
- 4. The employee accounting device according to claim 1, further comprising a slot formed on the device into which an employee can insert a personal identification card unique to said employee to check-in and check-out of a work site.
- 5. The employee accounting device according to claim 1, wherein the device calculates the employee's hours worked.
- 6. The employee accounting device according to claim 1,

wherein the computer network processor includes employer preprogramed salary and tax information for each employee.

- 7. The employee accounting device according to claim 1, wherein an employer can authorize automatic disbursements from the employer's account to the employee's account based upon the employer pre-programmed salary and tax information.
- 8. The employee accounting device according to claim 1, wherein an employee can make cash withdrawals of wages earned from an employee's account attributable to said employee.
- 9. The employee accounting device of claim 1, further comprising a keypad for allowing an employee to enter data.
- 10. The employee accounting device of claim 9, wherein the data includes an employee unique personal identifier.
- 11. The employee accounting device of claim 1, further comprising a menu for allowing an employee to choose from a plurality of banking options or a multitude of employment time-keeping options.
- 12. The employee accounting device of claim 1, wherein the computer network processor compiles a summary of an employee's hours worked for subsequent employer review.
- 13. The employee accounting device of claim 1, wherein the computer network processor interfaces the time recording device with an employer's pre-programmed salary and tax information thereby calculating an amount for a payment for time worked for

the employee.

- 14. The employee accounting device of claim 1, wherein the computer network processor allows the employer to review and authorize proposed payments to the employee before any funds are transferred.
- 15. The employee accounting device of claim 1, wherein the device is installed at an employer work site and includes security features to prevent tampering.